

CITY OF SAN ANTONIO

6+6

FISCAL YEAR 2021
FINANCIAL REPORT
(AS OF MARCH 31, 2021)

Prepared by
Office of Management & Budget and Finance Department
May 12, 2021



FY 2021 SIX PLUS SIX BUDGET AND FINANCE REPORT

REVENUES AND EXPENSES

- 6 MONTH ACTUALS UNAUDITED (OCTOBER 1, 2020 TO MARCH 31, 2021)

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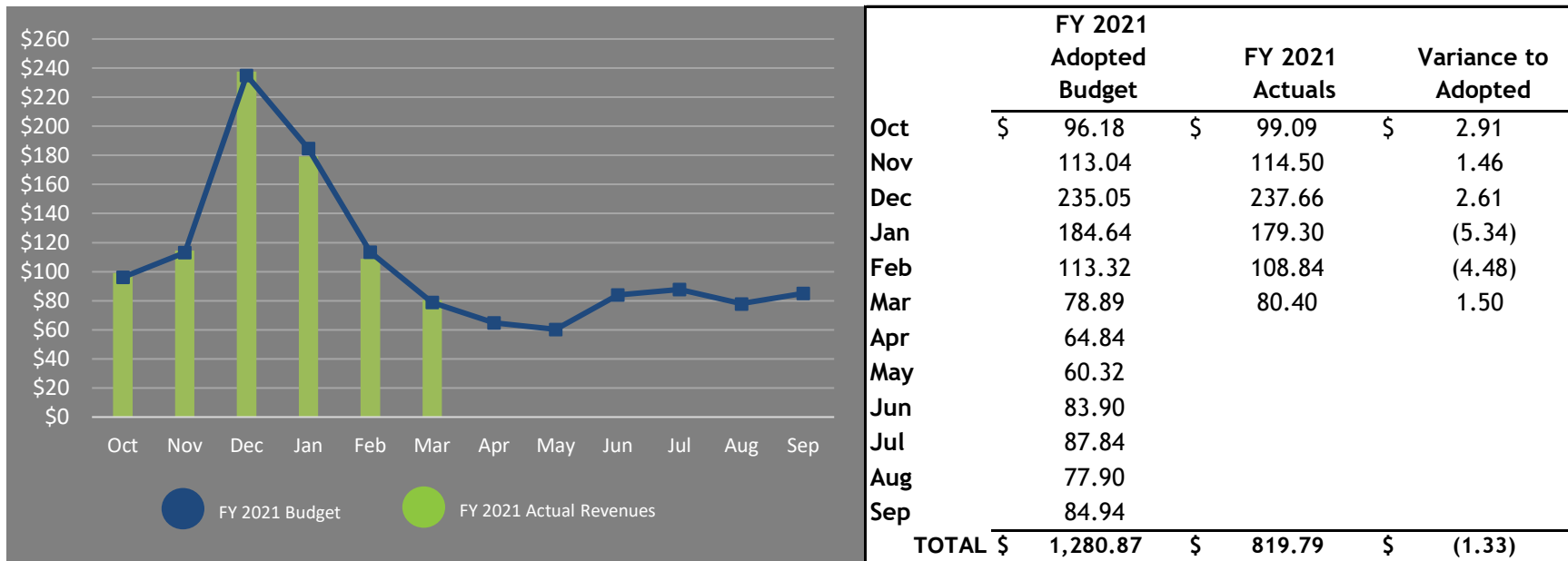
All financial data is from the City's financial management system. This is an unaudited financial report.

Fiscal Year 2021 6+6 Report (As of March 31, 2021)

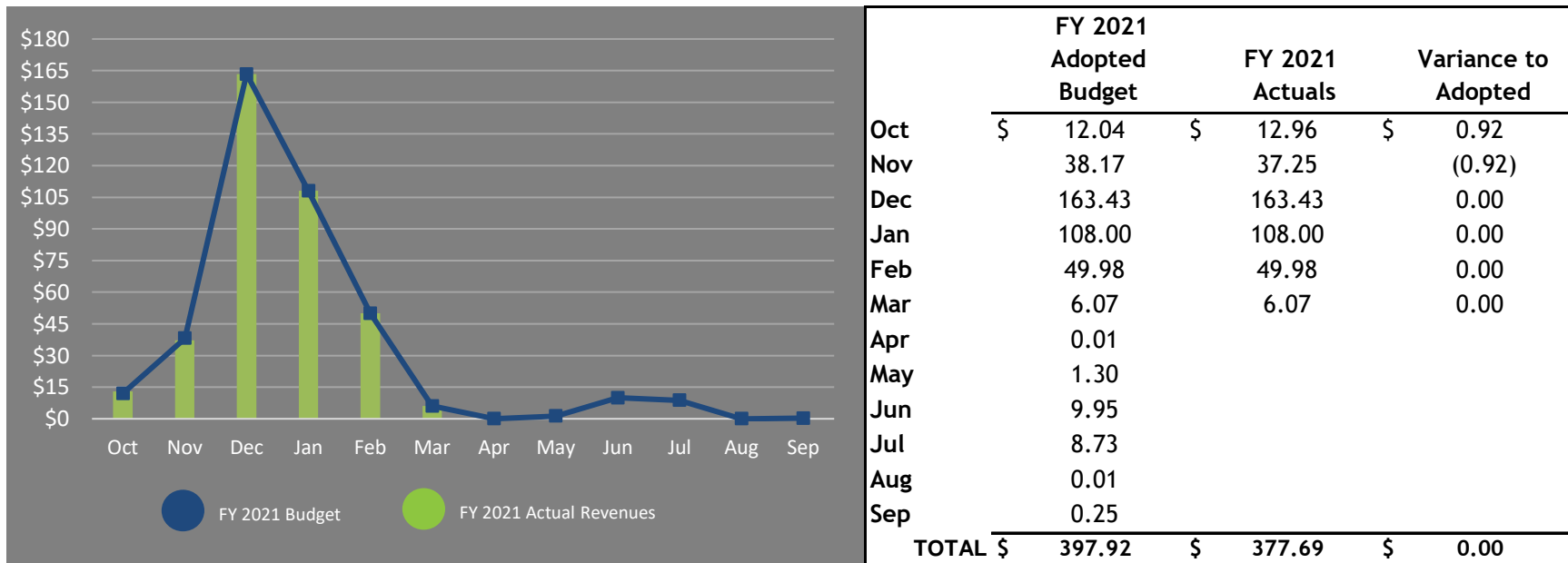
GENERAL FUND REVENUES

City of San Antonio

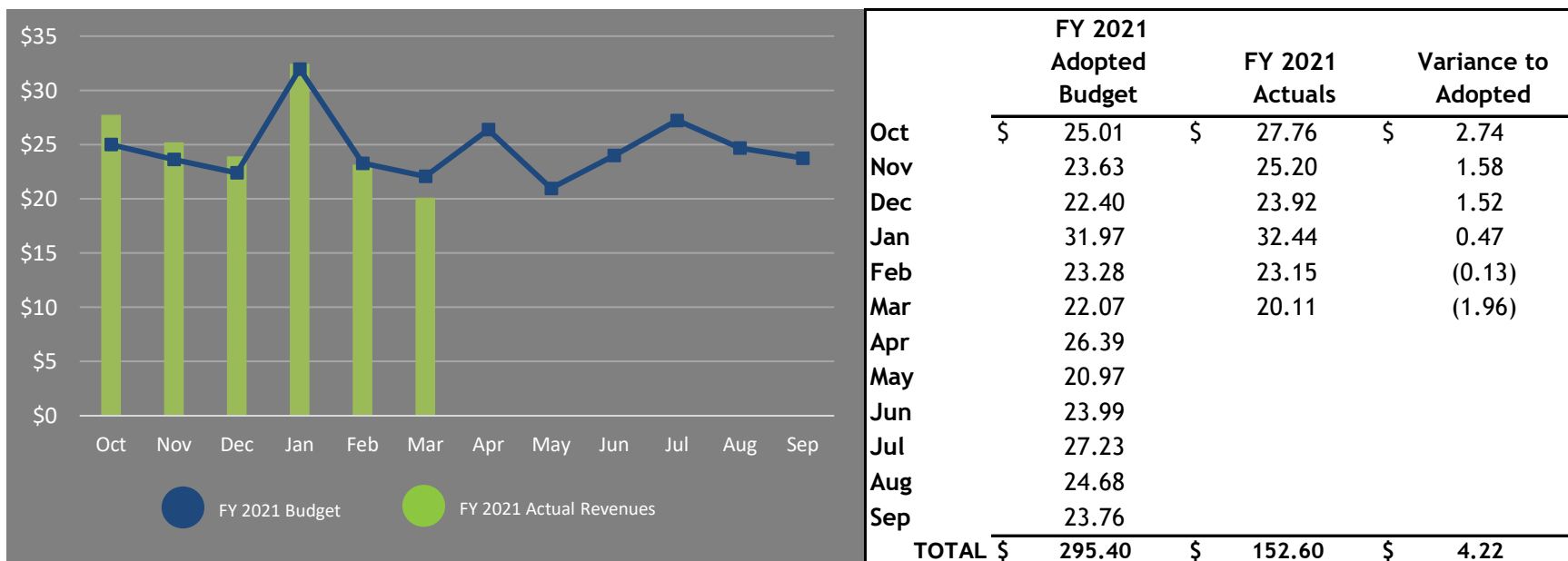
ALL SOURCES (\$ In Millions)



CURRENT PROPERTY TAX (\$ In Millions)



CITY SALES TAX (\$ In Millions)

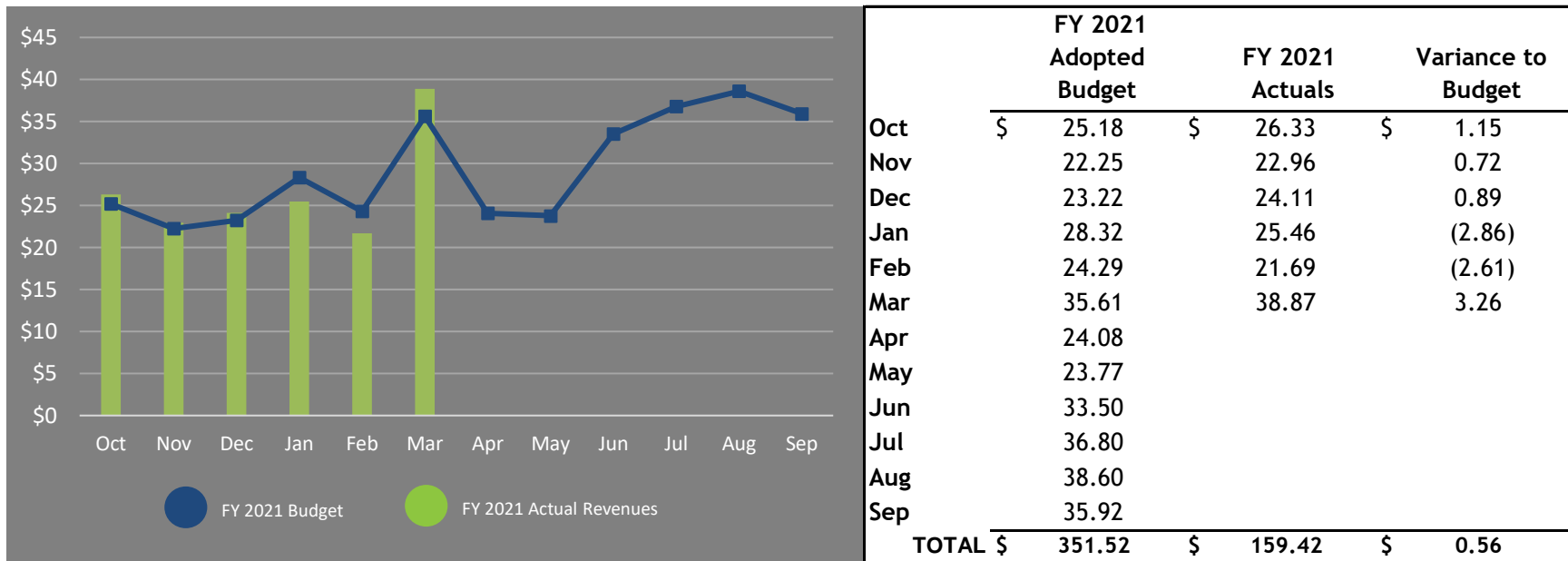


Fiscal Year 2021 6+6 Report (As of March 31, 2021)

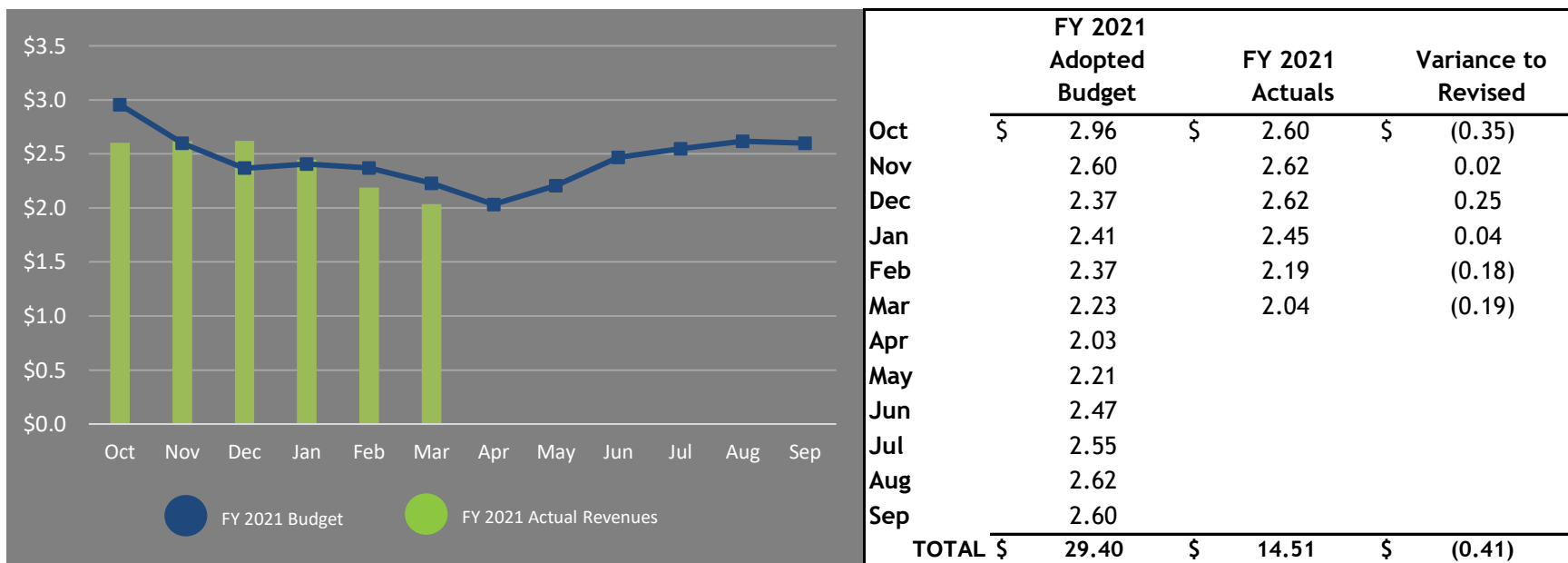
GENERAL FUND REVENUES

City of San Antonio

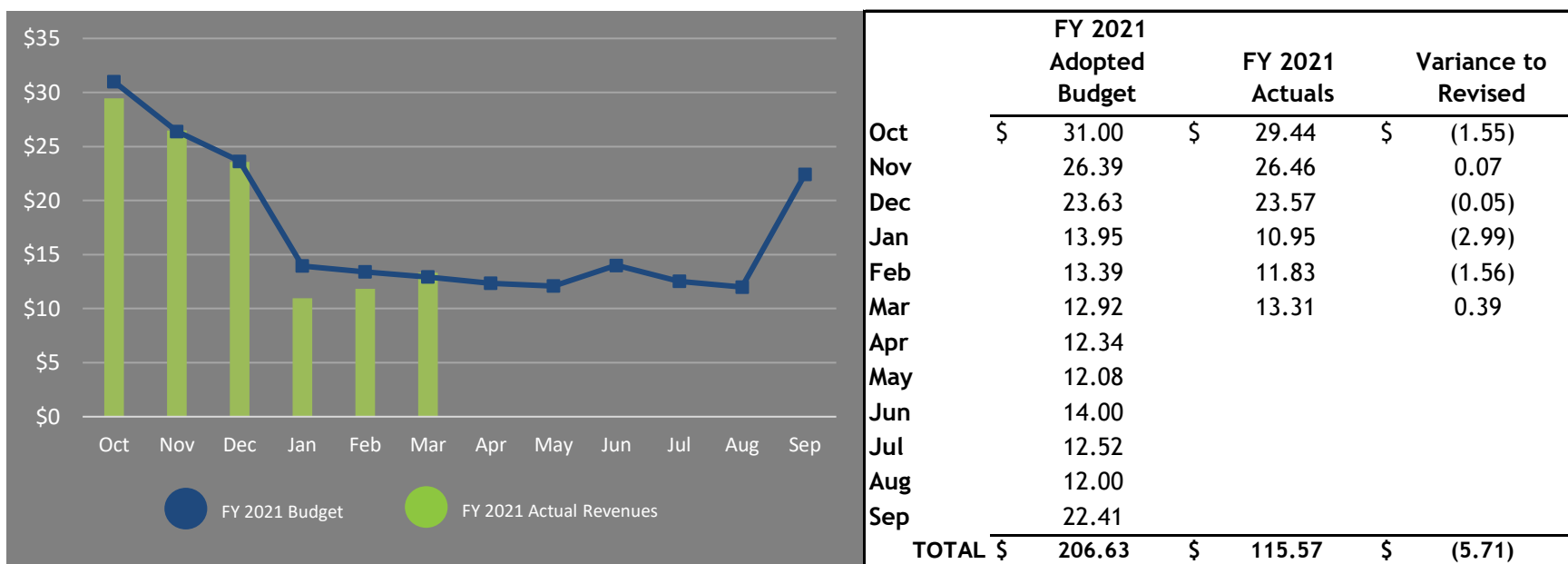
CPS ENERGY (\$ In Millions)



SAN ANTONIO WATER SYSTEM (\$ In Millions)



OTHER GENERAL FUND REVENUES (\$ In Millions)



Fiscal Year 2021 6+6 Report (As of March 31, 2021)

GENERAL FUND REVENUES

City of San Antonio

	FY 2021 Adopted Budget ¹	FY 2021 6-Month Budget	FY 2021 6-Month Actuals ²	6-Month Variance Favorable (Unfavorable)	FY 2021 Estimate	12 Month Variance Favorable (Unfavorable)	
AVAILABLE FUNDS							
Beginning Balance	\$				\$ 20,206,914	\$ 20,206,914	
Use of Reserve for Two-Year Budget Plan		138,465,590			138,465,590		
Accounting Adjustment						0	
Net Balance	\$	<u>138,465,590</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 158,672,504</u>	<u>\$ 20,206,914</u>	
REVENUES							
Current Property Tax	\$	397,924,456	\$ 377,690,296	\$ 377,690,296	\$ 397,924,456	\$ 0	
¹ City Sales Tax		295,399,577	148,373,595	152,596,489	4,222,894	306,690,981	11,291,404
CPS Energy		351,524,046	158,859,938	159,423,138	563,200	351,524,046	0
Business and Franchise Taxes		19,883,058	10,155,682	10,038,056	(117,626)	20,512,397	629,339
² Liquor by the Drink Tax		9,027,878	4,341,506	3,066,229	(1,275,277)	8,352,601	(675,277)
³ Delinquent Property Tax		1,721,210	1,176,596	298,005	(878,591)	800,000	(921,210)
Penalty and Interest on Del. Taxes		2,111,000	963,030	1,199,635	236,605	2,111,000	0
Licenses and Permits		8,835,282	6,859,301	6,673,879	(185,422)	8,694,999	(140,283)
San Antonio Water System		29,395,216	14,925,974	14,513,537	(412,437)	29,395,216	0
⁴ Other Agencies		4,935,909	2,375,703	2,901,102	525,399	5,725,723	789,814
Charges for Current Services							
⁵ General Government		3,387,250	1,667,635	1,179,509	(488,126)	2,451,189	(936,061)
⁶ Public Safety		41,031,874	17,113,338	16,600,845	(512,493)	33,445,618	(7,586,256)
Highways/Streets/Sanitation		1,148,540	594,289	948,549	354,260	1,134,050	(14,490)
Health		2,676,407	1,579,149	1,365,651	(213,498)	2,151,334	(525,073)
⁷ Recreation and Culture		13,984,411	6,326,033	4,056,522	(2,269,511)	11,332,767	(2,651,644)
⁸ Fines		8,079,522	4,080,137	2,765,764	(1,314,373)	5,197,395	(2,882,127)
Miscellaneous Revenue							
⁹ Sale of Property		4,800,015	2,532,804	3,188,919	656,115	8,947,348	4,147,333
Use of Money and Property		1,907,101	938,180	1,230,288	292,108	2,015,447	108,346
Interest on Time Deposits		850,055	444,168	530,205	86,037	800,824	(49,231)
Recovery of Expenditures		3,268,987	1,232,531	765,570	(466,960)	3,182,040	(86,947)
Miscellaneous		918,573	525,067	413,519	(111,548)	743,342	(175,231)
Interfund Charges		1,850,000	1,192,951	1,167,512	(25,439)	1,950,000	100,000
TOTAL OPERATING	\$	<u>1,204,660,367</u>	<u>\$ 763,947,902</u>	<u>\$ 762,613,221</u>	<u>\$ (1,334,681)</u>	<u>\$ 1,205,082,773</u>	<u>\$ 422,406</u>
Transfer from Other Funds	\$	36,812,385	\$ 18,256,023	\$ 18,257,120	1,097	36,813,482	1,097
Transfer from CARES Act		<u>39,395,633</u>	<u>38,923,776</u>	<u>\$ 38,923,776</u>	<u>\$ 0</u>	<u>39,395,633</u>	<u>\$ 0</u>
TOTAL OPERATING AND TRANSFERS	\$	<u>1,280,868,385</u>	<u>\$ 821,127,701</u>	<u>\$ 819,794,117</u>	<u>\$ (1,333,584)</u>	<u>\$ 1,281,291,888</u>	<u>\$ 423,503</u>
TOTAL AVAILABLE FUNDS	\$	<u>1,419,333,975</u>	<u>\$ 821,127,701</u>	<u>\$ 819,794,117</u>	<u>\$ (1,333,584)</u>	<u>\$ 1,439,964,392</u>	<u>\$ 20,630,417</u>

1. Adopted Budget consists of Original Budget for Fiscal Year adjusted for Ordinances approved by City Council throughout the Fiscal Year.

2. Preliminary unaudited actuals.

Fiscal Year 2021 6+6 Report (As of March 31, 2021)

GENERAL FUND REVENUES

City of San Antonio

Variance Explanation

- 1 **City Sales Tax:** The favorable variance is attributed to continued high internet retail sales combined with rebounding General Retail and Construction and Manufacturing Sales that offset declines in other categories.
- 2 **Liquor by the Drink Tax:** The unfavorable variance is due to the ongoing COVID-19 pandemic. Reduced activity remains at some of the larger establishments including stadiums and hotels.
- 3 **Delinquent Property Tax:** The unfavorable variance is due to refunds issued as a result of property tax value protests which resulted in reduced taxable values on disputed properties.
- 4 **Other Agencies:** The favorable variance is due to higher than projected revenues from the City of Windcrest revenue sharing agreement related to an economic development project.
- 5 **General Government:** The unfavorable variance is due to fewer Municipal Court appearances as well as the Passport Office seeing fewer clients for the first several months of FY 2021.
- 6 **Public Safety:** The unfavorable variance is due to EMS transport revenues continuing to be below forecasted levels by approximately 3% and discontinuance with the state wide EMS supplemental payment.
- 7 **Recreation & Culture:** The unfavorable variance is due to 159,000 fewer Riverbarge tickets sold than budgeted with continued Riverbarge capacity projected at 50%. Reductions also include fewer participants in the After School Challenge due to two school districts not participating. In addition, lease abatements to the Tower of Americas and La Villita resulted in less lease revenue.
- 8 **Fines:** The unfavorable variance is due to the continued reduced operation of the Municipal Court including virtual sessions with a limited docket case load.
- 9 **Sale of Property:** The favorable variance is due to the sale of a piece of downtown property located at 305 Soledad and the sale of the Southwest Business and Technology Park. In addition, vehicle auctions are above projections as demand continues during the pandemic through online sales with higher average prices per vehicle.

Fiscal Year 2021 6+6 Report (As of March 31, 2021)

GENERAL FUND EXPENSES

City of San Antonio

	FY 2021 Adopted Budget ¹	FY 2021 6-Month Budget	FY 2021 6-Month Actuals ²	6-Month Variance Favorable (Unfavorable)	FY 2021 Estimate	12 Month Variance Favorable (Unfavorable)
APPROPRIATIONS						
Animal Care	\$ 16,135,041	\$ 7,105,497	\$ 7,068,050	\$ 37,447	\$ 16,131,548	\$ 3,493
¹ Center City Development	14,224,037	6,898,094	6,451,302	446,792	13,594,479	629,558
² City Attorney	9,400,494	4,376,817	4,407,339	(30,522)	9,460,875	(60,381)
City Auditor	3,145,066	1,555,640	1,554,926	714	3,114,284	30,782
³ City Clerk	4,580,155	2,133,403	1,915,799	217,604	4,508,721	71,434
City Manager	3,880,546	2,007,748	1,884,444	123,304	3,869,139	11,407
⁴ Code Enforcement Services	14,487,477	6,568,707	6,213,813	354,894	14,099,532	387,945
⁵ 311 Customer Service	2,956,541	1,471,497	1,470,027	1,470	3,013,236	(56,695)
⁶ Economic Development	11,396,583	4,353,631	3,911,540	442,091	10,872,436	524,147
Finance	13,265,552	6,916,032	6,725,224	190,808	13,166,957	98,595
Fire	323,072,521	165,238,082	164,969,120	268,962	323,072,521	0
Government & Public Affairs	6,286,009	2,735,384	2,651,547	83,837	6,228,158	57,851
Health	20,319,897	9,265,949	8,246,915	1,019,034	20,279,223	40,674
Historic Preservation	2,237,352	1,082,427	1,076,186	6,241	2,231,791	5,561
⁷ Human Resources	6,681,985	3,282,528	3,120,015	162,513	6,375,796	306,189
⁸ Human Services	24,095,269	9,811,288	9,632,500	178,788	23,897,553	197,716
Innovation	1,740,427	858,273	617,868	240,405	1,525,758	214,669
⁹ Library	42,151,003	19,892,576	19,686,552	206,024	41,876,777	274,226
Management & Budget	2,902,811	1,376,122	1,293,814	82,308	2,763,804	139,007
Mayor and Council	11,742,557	4,060,355	4,058,482	1,873	11,740,264	2,293
¹⁰ Municipal Court	12,126,614	6,061,846	5,646,442	415,404	11,692,838	433,776
Municipal Detention Center	4,391,497	1,967,497	1,988,249	(20,752)	4,391,332	165
Municipal Elections	1,844,748	27,651	27,311	340	1,844,290	458
Neighborhood & Housing Services	17,354,730	11,413,182	11,336,920	76,262	17,248,817	105,913
Parks and Recreation	50,291,634	20,503,260	20,134,467	368,794	50,197,596	94,038
¹¹ Parks Police	17,401,136	8,585,672	8,084,673	500,999	16,861,441	539,695
Planning	3,850,408	1,411,041	1,394,430	16,611	3,827,481	22,927
Police	486,506,918	239,003,148	236,745,067	2,258,081	486,506,918	0
Outside Agencies	20,224,602	5,166,640	5,159,259	7,381	20,224,602	0
Non-Departmental	20,016,181	8,882,637	8,892,685	(10,048)	20,016,181	0
General Fund Contingency	1,000,000	0	0	0	1,000,000	0
Public Works	99,868,072	40,692,431	40,305,920	386,511	99,768,388	99,684
Transportation	1,973,539	370,322	325,609	44,713	1,940,997	32,542
Transfers	15,795,839	5,378,142	5,378,142	0	15,795,839	0
TOTAL APPROPRIATIONS	\$ 1,287,347,241	\$ 610,453,518	\$ 602,374,634	\$ 8,078,884	\$ 1,283,139,573	\$ 4,207,668
ONE TIME APPROPRIATIONS:						
Transfer to R&R Pillars						
Workforce Development	7,757,689	7,757,689	7,757,689	0	7,757,689	0
Small Business Support	1,500,000	1,500,000	1,500,000	0	1,500,000	0
Housing Security	100,000	100,000	100,000	0	100,000	0
Transfer to Health Imp Plan - Fire	3,737,838	3,737,838	3,737,838	0	3,737,838	0
Transfer to Health Imp Plan - Health	26,300,106	26,300,106	26,300,106	0	26,300,106	0
TOTAL ONE TIME APPROPRIATIONS	\$ 39,395,633	\$ 39,395,633	\$ 39,395,633	\$ 0	\$ 39,395,633	\$ 0
TOTAL ADJUSTED APPROPRIATIONS	\$ 1,326,742,874	\$ 649,849,151	\$ 641,770,267	\$ 8,078,884	\$ 1,322,535,206	\$ 4,207,668
TOTAL AVAILABLE FUNDS	\$ 1,419,333,975	\$ 821,127,701	\$ 819,794,117	\$ (1,333,584)	\$ 1,439,964,392	\$ 20,630,417
GROSS ENDING BALANCE	\$ 92,591,101	\$ 171,278,550	\$ 178,023,850	\$ 6,745,300	\$ 117,429,186	\$ 24,838,085
LESS BUDGETED RESERVES						
Reserve for Two Year Balanced Budget Plan	89,591,101				89,591,101	0
Reserve for COPS Grant	3,000,000				3,000,000	0
Reserve for FY 2022 Planned Reductions ³	0				24,838,085	24,838,085
Ending Balance	\$ 0				\$ 0	\$ 0
BUDGETED RESERVES SUMMARY						
Total Budgeted Financial Reserves	126,522,226				126,522,226	
Financial Reserves as a % of Revenues	10%				10%	
Reserve for Two Year Budget as %	7%				7%	

1. Adopted Budget consists of Original Budget for Fiscal Year adjusted for Ordinances approved by City Council throughout the Fiscal Year.

2. Preliminary unaudited actuals.

3. Reserve for FY 2022 Planned Reductions includes restoring planned reductions related to Employee Furloughs and Street Maintenance in FY 2022.

Fiscal Year 2021 6+6 Report (As of March 31, 2021)

GENERAL FUND EXPENSES

City of San Antonio

Variance Explanation

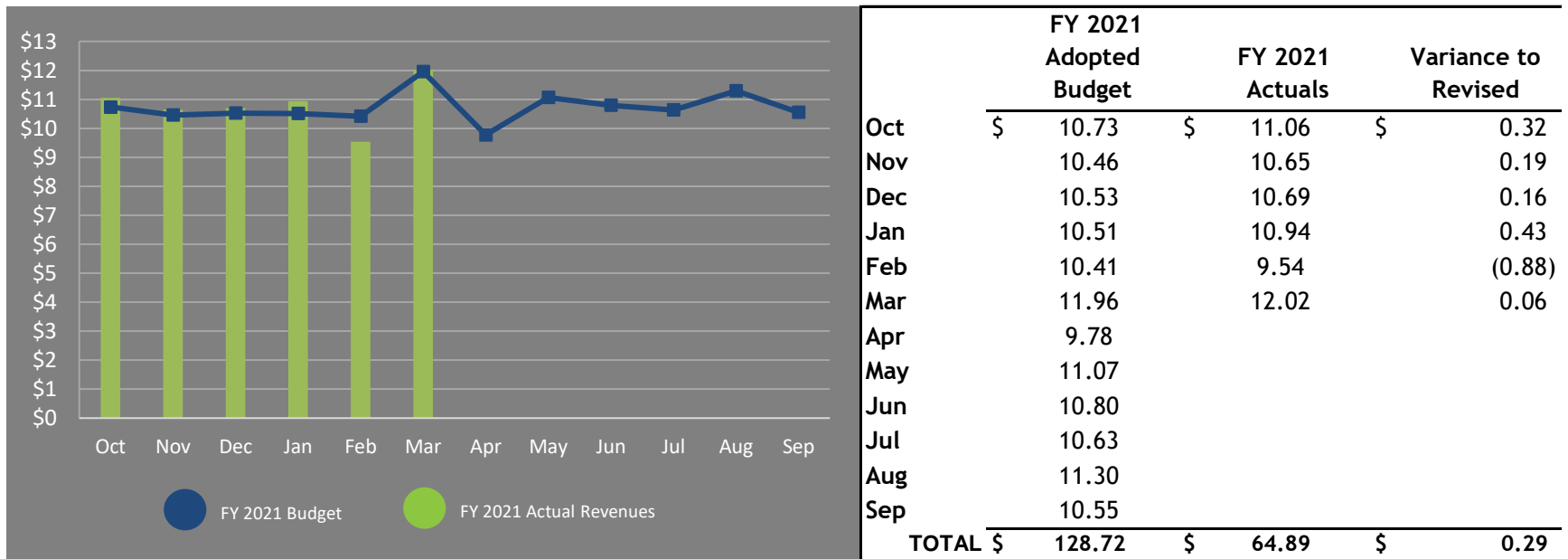
- 1 **Center City Development:** The favorable variance is due to vacancy savings and program reductions from COVID-19.
- 2 **City Attorney:** The forecasted year-end overage relates to filling a previously vacant senior attorney position.
- 3 **City Clerk:** The favorable estimated variance is due to six vacant positions within the department.
- 4 **Code Enforcement:** The favorable variance is due to higher than anticipated vacancies and 30 Code officers being redirected to COVID enforcement duties funded from the Coronavirus Relief Fund. In addition, the Statewide order on demolitions results in fewer expenditures related to demolitions.
- 5 **311 Customer Service:** The department's projected year-end overage is due to five additional temps and overtime used to address increased call volumes for programs such as COVID-19 vaccinations.
- 6 **Economic Development:** The favorable variance is due to a number of vacant positions within the department as well as an economic development loan payment which was fulfilled using an alternate funding source.
- 7 **Human Resources:** The favorable variance is due to salary savings on five vacant positions as well as anticipated savings in temporary services.
- 8 **Human Services:** The favorable variance is due to savings on the purchase of senior meals that were funded through a one-time CARES Grant.
- 9 **Library:** Year-to-date library operations remain at a reduced level due to the pandemic. By year-end, the department is projected to have \$270,000 in favorable variance due to 77 vacancies as well as \$150,000 in savings in less consumption for utilities and other services.
- 10 **Municipal Courts:** The favorable variance is due to salary savings on 20 vacancies.
- 11 **Park Police:** The favorable variance due to salary savings from 19 positions, of which 13 are anticipated to be hired in the beginning of June.

Fiscal Year 2021 6+6 Report (As of March 31, 2021)

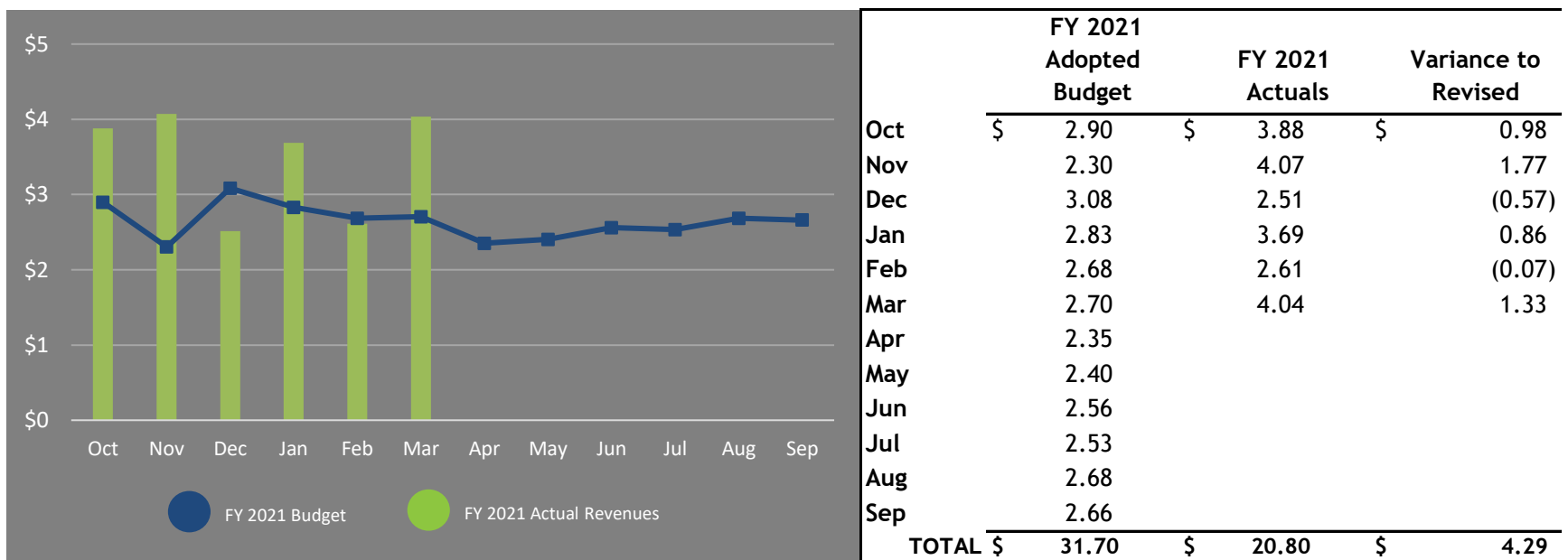
ENTERPRISE FUNDS

City of San Antonio

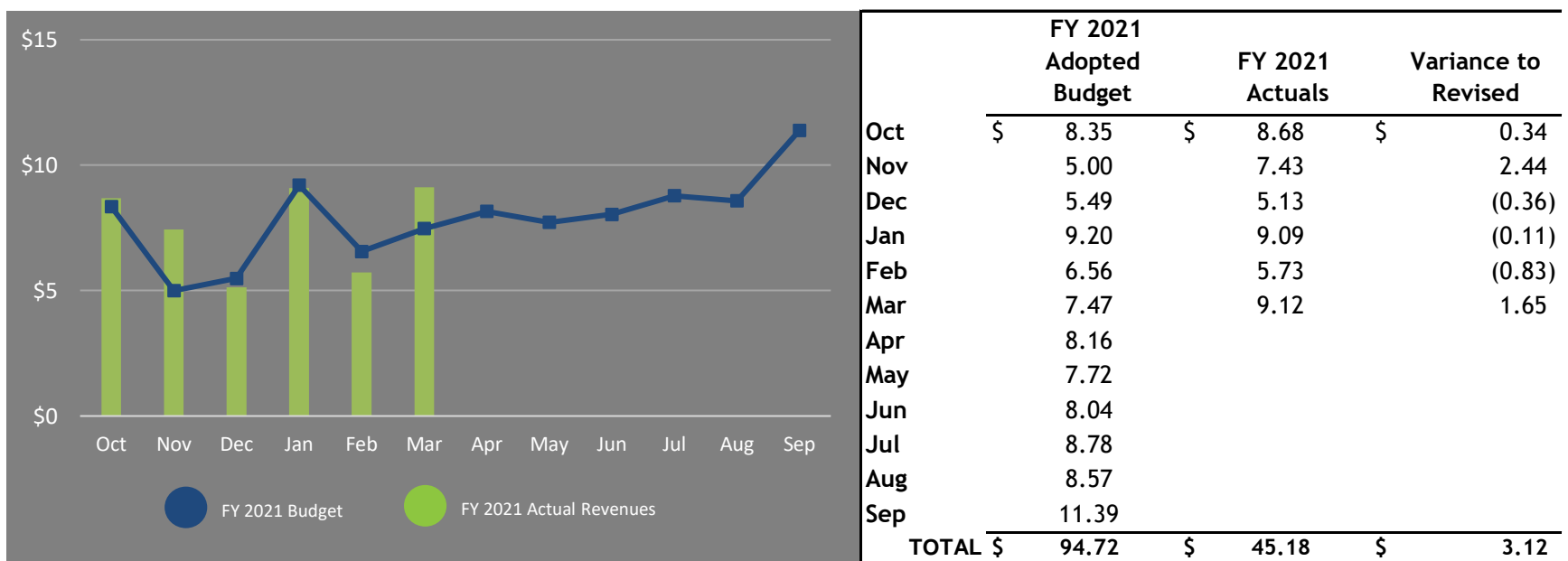
SOLID WASTE MANAGEMENT REVENUES (\$ In Millions)



DEVELOPMENT SERVICES REVENUES (\$ In Millions)



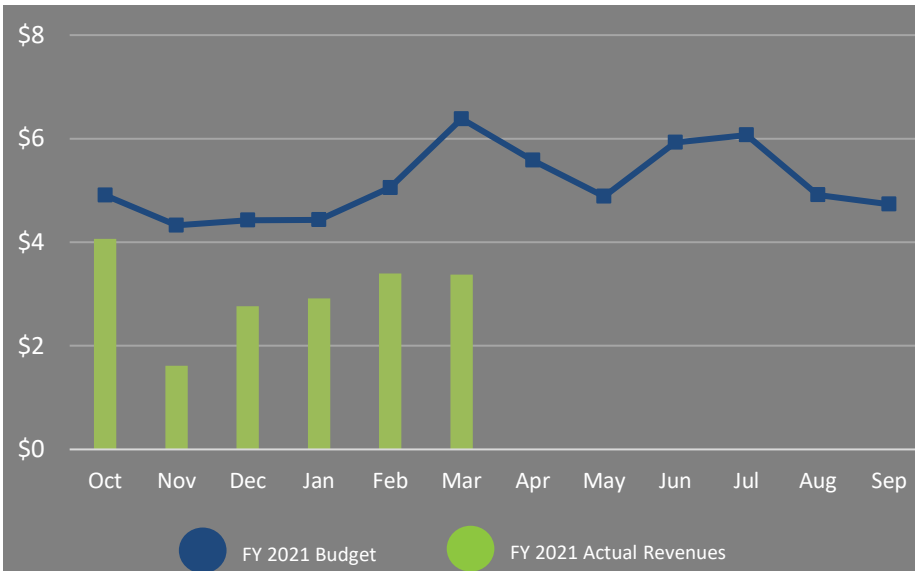
AIRPORT REVENUES (\$ In Millions)



Fiscal Year 2021 6+6 Report (As of March 31, 2021)

RESTRICTED FUNDS

HOTEL OCCUPANCY TAX REVENUES (\$ In Millions)



	FY 2021 Adopted Budget	FY 2021 Actuals	Variance to Adopted
Oct	\$ 4.91	\$ 4.06	\$ (0.85)
Nov	4.33	1.61	(2.71)
Dec	4.43	2.76	(1.66)
Jan	4.43	2.92	(1.52)
Feb	5.06	3.40	(1.66)
Mar	6.39	3.37	(3.01)
Apr	5.58		
May	4.88		
Jun	5.93		
Jul	6.07		
Aug	4.92		
Sep	4.74		
TOTAL	\$ 61.66	\$ 18.13	\$ (11.41)

Fiscal Year 2021 6+6 Report (As of March 31, 2021)

ENTERPRISE AND RESTRICTED FUNDS

City of San Antonio

	FY 2021 Adopted Budget ¹	FY 2021 6-Month Budget	FY 2021 6-Month Actuals ²	6-Month Variance Favorable (Unfavorable)	FY 2021 Estimate	12 Month Variance Favorable (Unfavorable)
Enterprise Funds						
¹ Airport						
Beginning Balance	\$ 17,841,389	\$	\$	\$	\$ 17,386,005	\$ (455,384)
Revenues	75,624,859	32,975,630	36,267,502	3,291,872	71,454,693	(4,170,166)
Transfer From CARES Act	15,578,841	5,590,348	5,590,348	(0)	15,578,841	0
CIF Revenue Transfer	3,513,875	3,513,875	3,513,875	0	3,513,875	0
Expenses	71,365,554	31,091,829	29,168,139	1,923,690	69,448,897	1,916,657
Debt Service Payment	12,085,012	6,040,014	6,040,504	(490)	12,076,733	8,279
CIF Expense Transfer	11,267,009	0	0	0	9,045,560	2,221,449
Budget Reserves	17,841,389				17,362,224	479,165
Ending Balance	\$ 0	\$	\$	\$	0	0
² Parking: Downtown Operations						
Beginning Balance	\$ 7,796,956	\$	\$	\$	\$ 8,697,408	\$ 900,452
Revenues	8,667,025	4,113,306	2,960,703	(1,152,603)	6,774,235	(1,892,790)
Expenses	11,214,942	5,719,785	5,006,528	713,257	10,260,625	954,317
Budget Reserves	4,794,755				4,794,755	0
Ending Balance	\$ 454,284	\$	\$	\$	416,263	(38,021)
Solid Waste Management						
Beginning Balance	\$ 16,331,797	\$	\$	\$	\$ 16,279,437	\$ (52,360)
Revenues	128,715,682	64,600,603	64,886,243	285,640	129,323,287	607,605
Expenses	132,454,269	61,158,912	61,140,247	18,665	132,324,768	129,501
Budget Reserves	11,354,656				11,354,656	0
Ending Balance	\$ 1,238,554	\$	\$	\$	1,923,300	684,746
³ Development Services						
Beginning Balance	\$ 8,993,326	\$	\$	\$	\$ 11,962,679	\$ 2,969,353
Revenues	31,696,106	16,617,174	20,797,742	4,180,568	38,841,466	7,145,360
Expenses	35,208,563	17,694,473	17,796,433	(101,960)	36,154,696	(946,133)
Budget Reserves	5,194,698				8,058,115	(2,863,417)
Ending Balance	\$ 286,171	\$	\$	\$	6,591,334	6,305,163
⁴ Market Square Fund						
Beginning Balance	\$ 391,423	\$	\$	\$	\$ 384,685	\$ (6,738)
Revenues	2,757,780	1,101,046	341,559	(759,487)	1,229,068	(1,528,712)
Expenses	3,057,557	1,071,288	768,447	302,841	2,697,820	359,737
Ending Balance	\$ 91,646	\$	\$	\$	(1,084,067)	(1,175,713)
Information Technology Services						
Beginning Balance	\$ 4,246,018	\$	\$	\$	\$ 6,852,309	\$ 2,606,291
⁵ Revenues	64,374,308	31,522,019	32,315,297	793,278	65,329,471	955,163
Expenses	68,246,133	36,737,590	36,370,301	367,289	68,048,094	198,039
Ending Balance	\$ 374,193	\$	\$	\$	4,133,686	3,759,493
Capital Management Services						
Beginning Balance	\$ 0	\$	\$	\$	\$ 21,893	\$ 21,893
Revenues	21,298,134	8,680,972	8,161,794	(519,178)	20,660,187	(637,947)
Expenses	21,298,134	10,475,400	9,956,222	519,178	20,660,187	637,947
Ending Balance	\$ 0	\$	\$	\$	21,893	21,893
Facility Services						
Beginning Balance	\$ 1,288,566	\$	\$	\$	\$ 2,104,280	\$ 815,714
Revenues	22,363,289	11,181,648	11,186,691	5,043	22,365,706	2,417
⁶ Expenses	23,436,331	9,642,526	9,250,309	392,217	22,442,856	993,475
Ending Balance	\$ 215,524	\$	\$	\$	2,027,130	1,811,606
⁷ Fleet Operations						
Beginning Balance	\$ 1,214,798	\$	\$	\$	\$ 823,817	\$ (390,981)
Revenues	40,594,815	17,807,442	18,355,799	548,357	42,693,182	2,098,367
Expenses	41,206,394	19,303,042	19,857,249	(554,207)	43,040,722	(1,834,328)
Ending Balance	\$ 603,219	\$	\$	\$	476,277	(126,942)

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2. Preliminary unaudited actuals.

Fiscal Year 2021 6+6 Report (As of March 31, 2021)

ENTERPRISE AND RESTRICTED FUNDS

City of San Antonio

Variance Explanation

- 1 **Airport Fund:** The unfavorable revenue variance is due to the FY 2020 Airline Settlement resulting in a net decrease of \$7.2 million to airline revenue when compared to the Adopted Budget. This is offset by higher than planned concession and rental vehicle revenue due to higher than planned passenger traffic through the International Airport. The favorable expense variance is due to 56 current vacancies, utility savings, suspension of temporary employee services, and fewer contracted alarm and security services due to lower service levels. As a result of these variances, the transfer to the Airport Capital Improvement Fund is estimated to be \$2.2 million lower than the Adopted Budget.
- 2 **Parking Fund:** The unfavorable revenue variance is due to less revenue being collected for metered parking (\$389,000) and city garages (\$1.4 million). Major garages include Marina due to the convention center cancelling all large events for the remainder of the year, Houston Street Garage due to less demand, and the Municipal Court lot closure due to no in-person court trials. The favorable expense variance is due to vacancy savings (\$368,000) and additional savings (\$300,000) from postponing the Rideshare program (parking special project).
- 3 **Development Services Fund:** The favorable revenue variance is due to higher commercial and residential building permits. The unfavorable expense variance is due to filling more vacancies than planned because of increased permitting activity, five more additional projected retirements compared to FY 2020, and increase in credit card fees due to increased permit activity.
- 4 **Market Square Fund:** The unfavorable revenue variance is due to rent abatements for tenants at Farmers Market, El Mercado and Plaza leases totaling \$793,000 and fewer parkers at Market Square Garage totaling \$183,000. The favorable expense variance is due to hosting fewer events due to COVID-19 social distancing guidelines resulting in savings in cleaning services and reduced security costs.
- 5 **Information Technology Services Fund Revenue:** The favorable variance is due to additional data plans for SAPD laptops. The data plans are paid out of the ITSD fund and reimbursed by SAPD.
- 6 **Facility Services Fund Expense:** The favorable variance is due to \$965,000 in savings for gas and electricity, of which \$478,000 is from City Tower and the remaining amounts are from various other city locations.
- 7 **Fleet Operations Fund:** The favorable revenue variance is due to the increase in fuel prices as compared to the budget. The unfavorable expense variance is due to the increase in fuel price as compared to the budget.

Fiscal Year 2021 6+6 Report (As of March 31, 2021)

RESTRICTED FUNDS

City of San Antonio

	FY 2021 Adopted Budget ¹	FY 2021 6-Month Budget	FY 2021 6-Month Actuals ²	6-Month Variance Favorable (Unfavorable)	FY 2021 Estimate	12 Month Variance Favorable (Unfavorable)
Restricted Funds Continued						
¹ Purchasing and General Services: Administrative Services						
Beginning Balance	\$ 1,053,093	\$	\$	\$	\$ 984,989	\$ (68,104)
Revenues	7,190,061	3,552,845	3,640,400	87,555	7,517,976	327,915
Expenses	7,643,611	3,779,781	3,972,592	(192,811)	7,849,678	(206,067)
Ending Balance	\$ 599,543	\$	\$	\$	\$ 653,287	\$ 53,744
Hotel Occupancy Tax and Hotel Occupancy Tax Supported Funds:						
Beginning Balance	\$ 0	\$	\$	\$	\$ 0	\$ 0
Revenues						
² Hotel Occupancy Tax	61,657,916	29,538,177	18,131,316	(11,406,861)	51,053,241	(10,604,675)
³ Convention Center	9,135,660	2,467,683	202,639	(2,265,044)	4,752,508	(4,383,152)
⁴ Alamodome	7,272,489	2,736,966	2,543,039	(193,927)	7,067,998	(204,491)
⁵ Other Revenues	8,695,769	4,243,629	4,049,716	(193,913)	8,528,127	(167,642)
Expenses						
⁶ Community & Visitor Facilities	34,787,557	16,297,211	13,886,875	2,410,336	30,879,725	3,907,832
Visit San Antonio	15,132,240	8,827,140	8,827,140	0	15,132,240	0
Arts & Culture	8,908,767	4,210,504	3,868,435	342,069	8,857,515	51,252
History & Preservation	6,485,246	3,242,622	3,242,623	(1)	6,485,246	0
Transfer to Lease Payment Fund	18,316,269	4,318,277	4,318,277	(0)	18,316,269	0
Other Expenses	3,131,755	1,719,051	1,973,773	(254,722)	3,131,755	0
Ending Balance	\$ 0	\$	\$	\$	\$ (11,400,876)	\$ (11,400,876)
Advanced Transportation District						
Beginning Balance	\$ 5,148,568	\$	\$	\$	\$ 7,480,682	\$ 2,332,114
⁷ Revenues	17,193,225	8,546,115	9,439,585	893,470	18,736,224	1,542,999
Expenses	5,985,736	2,943,299	2,784,200	159,099	5,950,688	35,048
Capital Projects	11,215,000	2,227,347	2,227,347	(0)	11,215,000	0
Ending Balance	\$ 5,141,057	\$	\$	\$	\$ 9,051,218	\$ 3,910,161
Right of Way						
Beginning Balance	\$ 4,341,038	\$	\$	\$	\$ 4,315,060	\$ (25,978)
Revenues	4,020,840	1,940,066	2,031,969	91,903	4,244,397	223,557
Expenses	3,961,945	1,802,772	1,657,466	145,306	3,731,132	230,813
Ending Balance	\$ 4,399,933	\$	\$	\$	\$ 4,828,325	\$ 428,392
Storm Water Operations						
Beginning Balance	\$ 1,822,508	\$	\$	\$	\$ 4,234,709	\$ 2,412,201
Revenues	53,834,997	26,874,574	26,656,231	(218,343)	53,408,027	(426,970)
Expenses	47,525,915	21,068,658	20,235,404	833,254	46,947,175	578,740
Capital Projects	1,043,299	0	0	0	1,043,299	0
Ending Balance	\$ 7,088,291	\$	\$	\$	\$ 9,652,262	\$ 2,563,971
⁸ Storm Water Regional Facilities						
Beginning Balance	\$ 4,068,978	\$	\$	\$	\$ 6,097,390	\$ 2,028,412
Revenues	7,367,027	3,785,368	4,435,848	650,480	7,679,718	312,691
Expenses	1,911,010	861,048	631,942	229,106	1,569,510	341,500
Capital Projects	2,074,403	56,215	68,588	(12,373)	2,086,776	(12,373)
Ending Balance	\$ 7,450,592	\$	\$	\$	\$ 10,120,822	\$ 2,670,230
Parks Environmental Fund						
Beginning Balance	\$ 887,195	\$	\$	\$	\$ 989,887	\$ 102,692
Revenues	11,116,931	5,534,513	5,536,984	2,471	11,116,931	0
Expenses	10,760,533	5,033,517	4,930,806	102,711	10,759,123	1,410
Ending Balance	\$ 1,243,593	\$	\$	\$	\$ 1,347,695	\$ 104,102

1. Adopted Budget consists of Original Budget for Fiscal Year adjusted for Ordinances approved by City Council throughout the Fiscal Year.

2. Preliminary unaudited actuals.

Fiscal Year 2021 6+6 Report (As of March 31, 2021)

RESTRICTED FUNDS

City of San Antonio

Variance Explanation

- 1 **Purchasing & General Services Fund:** The favorable revenue variance is due to increases in print outsourcing and bulk mail. Additional revenue was gained from the disposing of old printers. The unfavorable expense variance is due to increased use of outsourcing due to the print shop being offline (City Tower Relocation).
- 2 **Hotel Occupancy Tax Fund Revenue:** The unfavorable revenue variance is due to lower occupancy and average daily rates than forecasted. The Adopted Budget assumed an occupancy rate of 48% and average daily rates of \$93/night; however occupancy rates averaged 41% and rates averaged \$80 through the second quarter. The 6+6 year-end estimate builds in a gradual increase in both occupancy and daily rates assuming improvement in leisure travel activity.
- 3 **Convention Center Fund Revenue:** The unfavorable variance is driven by event cancellations including San Antonio Automobile Dealers Association/52nd Annual Auto & Truck Show, Mary Kay Inc, Texas Music Educators Association, National Corn Growers Association, and Blackboard Inc, resulting in less revenue in facility rentals, equipment rentals, concessions and catering.
- 4 **Alamodome Fund Revenue:** The favorable variance is due to additional events booked at the Alamodome which include additional days for the NCAA Women's National Basketball Tournament and high school graduations.
- 5 **Other Revenue:** The unfavorable variance is driven by the cancellation of the Rock n Roll Marathon.
- 6 **Community & Visitor Facilities:** The favorable variance is primarily associated with savings in event driven expenses such as building maintenance, cleaning services, and utilities.
- 7 **Advance Transportation District Fund Revenue:** The favorable variance is due to higher sales tax revenue.
- 8 **Storm Water Regional Facilities Fund:** The favorable revenue variance is due to higher single-family and multifamily Fee-In-Lieu revenue (\$2.0 million), offset by lower commercial Fee-In-Lieu revenue (\$1.7 million). The favorable expense variance is due to vacancies (\$235,000) and savings in digitizing and temporary services (\$98,000). The unfavorable capital projects variance is due to unanticipated project close-out expenses from Barbara Drive Drainage.

Fiscal Year 2021 6+6 Report (As of March 31, 2021)

RESTRICTED FUNDS AND SELF-INSURANCE FUNDS

City of San Antonio

	FY 2021 Adopted Budget ¹	FY 2021 6-Month Budget	FY 2021 6-Month Actuals ²	6-Month Variance Favorable (Unfavorable)	FY 2021 Estimate	12 Month Variance Favorable (Unfavorable)
Restricted Funds Continued						
City Tower & Garage Fund						
Beginning Balance	\$ 3,265,529	\$	\$	\$	\$ 3,595,098	\$ 329,569
¹ Revenues	3,088,494	1,388,868	1,182,543	(206,325)	2,643,765	(444,729)
Expenses	5,968,294	2,899,638	2,847,675	51,963	5,842,790	125,504
Reserve for Debt Service	385,729				385,729	0
Ending Balance	<u>0</u>				<u>10,344</u>	<u>10,344</u>
Self-Insurance Funds						
Employee Benefits						
Beginning Balance	\$ 24,154,096	\$	\$	\$	\$ 22,846,451	\$ (1,307,645)
Revenues	164,404,849	82,498,697	83,982,467	1,483,770	165,404,108	999,259
² Expenses	167,694,672	88,651,657	86,453,164	2,198,493	165,617,724	2,076,948
Budget Reserves	13,646,017			0	13,646,017	0
Ending Balance	<u>\$ 7,218,256</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>8,986,818</u>	<u>1,768,562</u>
Liability						
Beginning Balance	\$ 2,991,345	\$	\$	\$	\$ (3,428,612)	\$ (6,419,957)
Revenues	7,709,547	3,856,326	3,853,493	(2,833)	7,689,013	(20,534)
Expenses	13,558,692	6,845,961	6,784,126	61,835	14,587,259	(1,028,567)
Actuarial Accrual	0			0	0	0
Budget Reserves	0			0	0	0
Ending Balance	<u>\$ (2,857,800)</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>(10,326,858)</u>	<u>(7,469,058)</u>
Workers' Compensation						
Beginning Balance	\$ 12,465,037	\$	\$	\$	\$ 7,936,115	\$ (4,528,922)
Revenues	8,353,554	4,175,404	4,371,178	195,774	8,611,548	257,994
Expenses	17,650,434	7,760,560	7,520,264	240,296	18,466,688	(816,254)
Actuarial Accrual	0			0	0	0
Budget Reserves	3,168,157			0	0	3,168,157
Ending Balance	<u>\$ 0</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>(1,919,025)</u>	<u>(1,919,025)</u>

1. Adopted Budget consists of Original Budget for Fiscal Year adjusted for Ordinances approved by City Council throughout the Fiscal Year.

2. Preliminary unaudited actuals.

Fiscal Year 2021 6+6 Report

(As of March 31, 2021)

RESTRICTED FUNDS AND SELF-INSURANCE FUNDS

City of San Antonio

Variance Explanation

- 1 **City Tower & Garage Fund Revenue:** The unfavorable variance is due to lower daily and monthly parking demand.
- 2 **Employee Benefits Fund Expense:** The favorable year to date variance is primarily driven by year to date savings in police, fire, and retiree claims on medical procedures and pharmaceuticals, some of which will be offset by expected growth in enrollment by the end of the year.

Fiscal Year 2021 6+6 Report (As of March 31, 2021)

OTHER FUNDS

	FY 2021 Adopted Budget ¹	FY 2021 6-Month Budget	FY 2021 6-Month Actuals ²	6-Month Variance Favorable (Unfavorable)	FY 2021 Estimate	12 Month Variance Favorable (Unfavorable)
Other Funds						
Airport - Customer Facility Charge Fund						
Beginning Balance	\$ 0	\$	\$	\$	\$ 501,662	\$ 501,662
¹ Revenues	6,244,637	3,190,812	3,646,710	455,898	7,856,054	1,611,417
Transfers from Other Funds	4,464,807	2,151,410	1,772,653	(378,757)	2,287,154	(2,177,653)
Expenses	10,709,444	5,342,222	5,309,935	32,287	10,644,870	64,574
Ending Balance	\$ 0	\$	\$	\$	0	0
² Child Safety Fund						
Beginning Balance	\$ 373,482	\$	\$	\$	\$ 573,557	\$ 200,075
Revenues	2,184,181	999,739	922,515	(77,224)	1,926,828	(257,353)
Expenses	2,273,579	1,208,878	1,093,540	115,338	2,114,247	159,332
Ending Balance	\$ 284,084	\$	\$	\$	386,138	102,054
³ Confiscated Property Fund						
Beginning Balance	\$ 3,096,608	\$	\$	\$	\$ 3,216,618	\$ 120,010
Revenues	976,320	557,644	177,859	(379,785)	581,673	(394,647)
Expenses	882,745	256,613	154,353	102,260	764,147	118,598
Ending Balance	\$ 3,190,183	\$	\$	\$	3,034,144	(156,039)
City Cemetery						
Beginning Balance	\$ 207,956	\$	\$	\$	\$ 347,031	\$ 139,075
Revenues	170,000	42,500	59,059	16,559	214,774	44,774
Expenses	201,186	69,661	68,776	885	201,005	181
Ending Balance	\$ 176,770	\$	\$	\$	360,800	184,030
Economic Development Incentive Fund						
Beginning Balance	\$ 0	\$	\$	\$	\$ 0	\$ 0
⁴ Revenues	1,022,325	511,158	509,628	(1,530)	907,220	(115,105)
Expenses	584,613	189,761	189,761	0	584,524	89
Reserve for Workforce Development	437,712				322,696	115,016
Ending Balance	\$ 0	\$	\$	\$	(0)	(0)
Energy Efficiency Fund						
Beginning Balance	\$ 289,767	\$	\$	\$	\$ 271,946	\$ (17,821)
Revenues	1,320,590	634,961	638,751	3,790	1,324,012	3,422
Expenses	1,367,879	221,341	217,421	3,920	1,367,879	0
Ending Balance	\$ 242,478	\$	\$	\$	228,079	(14,399)
⁵ Equipment Renewal & Replacement Fund						
Beginning Balance	\$ 34,986,809	\$	\$	\$	\$ 37,838,438	\$ 2,851,629
Revenues	45,491,964	21,187,240	22,594,143	1,406,903	45,793,796	301,832
Expenses	53,160,167	6,260,819	6,472,977	(212,158)	53,865,884	(705,717)
Reserve for Future Purchases	27,318,606				29,766,350	(2,447,744)
Ending Balance	\$ 0	\$	\$	\$	0	0
Golf Fund						
Beginning Balance	\$ 16,287	\$	\$	\$	\$ 16,897	\$ 610
Revenues	1,024,954	734,852	735,154	302	1,025,213	259
Expenses	1,020,079	0	0	0	1,020,079	0
Ending Balance	\$ 21,162	\$	\$	\$	22,031	869

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2. Preliminary unaudited actuals.

Fiscal Year 2021 6+6 Report (As of March 31, 2021)

OTHER FUNDS

City of San Antonio

Variance Explanation

- 1 Airport Customer Facility Charge Fund Revenue:** The Customer Facility Charge Revenues are higher than planned due to a higher than anticipated car rental usage at the International Airport. This favorable revenue decreased the transfer from other CFC funds used to ensure the CFC debt payments are funded.
- 2 Child Safety Fund:** The unfavorable revenue variance is due to lower moving and parking violations due to the continuing impact of the COVID-19 pandemic. The favorable expense variance is due to vacancy savings on 48 vacant crossing guard positions which will remain unfilled until the start of the 2021-2022 school year.
- 3 Confiscated Property Fund:** The unfavorable revenue variance is due to court closures resulting from the continuing COVID-19 pandemic, preventing criminal cases from being closed and depositing revenues into the various confiscated property funds. Additionally, there have been no auctions held year to date. The favorable expense variance is due to the use of HIDTA grant funds to cover overtime and confidential informant expenses, in addition to the release of funds budgeted for vehicle purchases.
- 4 Economic Development Incentive Fund Revenue:** The unfavorable variance is due to a decrease in interest income and a decrease in a transfer from the General Fund based on a lower property assessment to Microsoft.
- 5 Equipment Renewal & Replacement Fund Expense:** The unfavorable variance is due to the early replacement of a fire truck because of the winter storm.

Fiscal Year 2021 6+6 Report (As of March 31, 2021)

OTHER FUNDS

	FY 2021 Adopted Budget ¹	FY 2021 6-Month Budget	FY 2021 6-Month Actuals ²	6-Month Variance Favorable (Unfavorable)	FY 2021 Estimate	12 Month Variance Favorable (Unfavorable)
Other Funds						
¹ Inner City Incentive Fund						
Beginning Balance	\$ 0	\$	\$	\$	\$ 72,135	\$ 72,135
Revenues	512,580	293,790	521,683	227,893	733,554	220,974
Expenses	512,580	368,318	393,144	(24,826)	562,991	(50,411)
Ending Balance	<u>\$ 0</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>242,698</u>	<u>242,698</u>
² Municipal Court Security						
Beginning Balance	\$ 30,512	\$	\$	\$	\$ 71,410	\$ 40,898
Revenues	275,569	141,204	118,249	(22,955)	226,769	(48,800)
Transfers from Other Funds	136,615	68,310	68,307	(3)	136,615	0
Expenses	396,030	190,952	168,863	22,089	350,841	45,189
Ending Balance	<u>\$ 46,666</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>83,953</u>	<u>37,287</u>
Municipal Court Technology						
Beginning Balance	\$ 38,861	\$	\$	\$	\$ 37,900	\$ (961)
³ Revenues	303,569	155,550	108,199	(47,351)	203,798	(99,771)
Transfers from Other Funds	421,140	210,570	210,570	0	489,497	68,357
Expenses	763,570	365,570	365,598	(28)	731,195	32,375
Ending Balance	<u>\$ 0</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>0</u>	<u>0</u>
Airport - Passenger Facility Charge						
Beginning Balance	\$ 0	\$	\$	\$	\$ (4,627,505)	\$ (4,627,505)
Revenues	9,366,955	3,500,119	3,516,497	16,378	9,366,955	0
Transfers from CARES Act	6,500,000	7,823,878	7,823,879	1	8,162,469	1,662,469
Transfer from Other Funds	0	0	0	0	2,205,499	2,205,499
Expenses	15,866,955	8,311,760	7,553,850	757,910	15,107,418	759,537
Ending Balance	<u>\$ 0</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>0</u>	<u>0</u>
PEG						
Beginning Balance	\$ 9,453,692	\$	\$	\$	\$ 10,330,267	\$ 876,575
Revenues	2,643,800	1,371,369	1,301,719	(69,650)	2,527,344	(116,456)
Expenses	5,483,617	769,075	619,049	150,026	5,333,617	150,000
Reserve for Capital Purchases	6,613,875				7,523,994	(910,119)
Ending Balance	<u>\$ 0</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>0</u>	<u>0</u>
Starbright Industrial Dev Corporation						
Beginning Balance	\$ 5,672	\$	\$	\$	\$ 5,665	\$ (7)
Revenues	1,663,919	832,381	831,968	(413)	1,663,644	(275)
Expenses	1,663,919	832,382	831,968	414	1,663,644	275
Ending Balance	<u>\$ 5,672</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>5,665</u>	<u>(7)</u>
Tax Increment Financing						
Beginning Balance	\$ 1,427,546	\$	\$	\$	\$ 1,465,617	\$ 38,071
Revenues	1,086,801	0	2,098	2,098	1,088,691	1,890
⁴ Expenses	797,000	395,127	319,222	75,905	697,938	99,062
Ending Balance	<u>\$ 1,717,347</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>1,856,370</u>	<u>139,023</u>
⁵ Tree Canopy & Mitigation						
Beginning Balance	\$ 2,809,783	\$	\$	\$	\$ 3,150,208	\$ 340,425
Revenues	1,586,881	937,794	3,295,468	2,357,674	4,094,740	2,507,859
Expenses	1,918,536	364,915	363,144	1,771	1,915,604	2,932
Ending Balance	<u>\$ 2,478,128</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>5,329,344</u>	<u>2,851,216</u>
⁶ Truancy Intervention & Prevention						
Beginning Balance	\$ 80,267	\$	\$	\$	\$ 55,140	\$ (25,127)
Revenues	572,648	246,819	182,652	(64,167)	360,367	(212,281)
Transfers from Other Funds	263,541	131,772	131,771	(1)	465,425	201,884
Expenses	865,566	439,360	465,932	(26,572)	880,932	(15,366)
Ending Balance	<u>\$ 50,890</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>0</u>	<u>(50,890)</u>

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2. Preliminary unaudited actuals.

Fiscal Year 2021 6+6 Report (As of March 31, 2021)

OTHER FUNDS

City of San Antonio

Variance Explanation

- 1 Inner City Incentive Fund:** The favorable revenue variance is due to an unplanned TIRZ reimbursement for the S. Cherry St project. The unfavorable expense variance is due to overages in miscellaneous capital admin and HOPE expenses.
- 2 Municipal Court Security Fund:** The unfavorable revenue variance due to fewer fines and court appearances. The favorable expense variance is due to vacancies partially offset by contracted security.
- 3 Municipal Court Technology Fund Revenue:** The unfavorable variance due to fewer fines and court appearances.
- 4 Tax Increment Financing Fund Expense:** The favorable variance is due to vacancies.
- 5 Tree Canopy & Mitigation Fund Revenue:** The favorable variance is due to more than anticipated Tree Mitigation Fee revenue. The fund received over \$3.2 million through March compared to \$1.3 million received through March of FY 2020. This includes nine projects paying fees in excess of \$100,000.
- 6 Truancy Intervention & Prevention:** The unfavorable revenue variance due to fewer fines and less revenue collected by the county interlocal agreement. The unfavorable expense variance is due to not meeting salary turnover currently the department is projecting to end the year with six vacancies.